

HOUSE No. 2534

By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide tax relief to working families caring for elderly relatives at home. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT OFFERING TAX RELIEF TO WORKING FAMILIES CARING FOR ELDERLY RELATIVES AT HOME.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subparagraph (1) of paragraph (b) of Part B of
2 section 3 of chapter 62 of the General Laws, as appearing in the
3 2000 Official Edition, is hereby amended by adding the following
4 new clause:—

5 (D) An additional exemption of \$5,000 if the taxpayer provided
6 more than one-half of the support for an elderly relative who has
7 attained at least the age of 65, provided that the elderly relative
8 resided with the taxpayer for more than six months of the taxable
9 year.

1 SECTION 2. Subparagraph (2) of paragraph (b) of Part B of
2 section 3 of chapter 62 of the General Laws, as appearing in the
3 2000 Official Edition, is hereby amended by adding the following
4 new clause:—

5 (D) An additional exemption of \$5,000 if the taxpayer provided
6 more than one-half of the support for an elderly relative who has
7 attained at least the age of 65, provided that the elderly relative
8 resided with the taxpayer for more than six months of the taxable
9 year.